IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE EIGHTEENTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 25175 of 2004

Between:

Malhotra Shaving Products (P) Ltd. 30, Narsapur Road,
Opp : IDPL Water Tank 'X'Road, Balanagar, Hyderabad,
Represented by its Authorized Signatory Sri L.B.R. Sastry

..... PETITIONER

AND

1 Assistant Commissioner (CT) (LTU), Hyderabad Rural

Division, Hyderabad.
2 Additional Commissioner (CT), Andhra Pradesh,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ order or direction particularly

one in the nature of Writ of Mandamus restraining the first respondent from collecting the balance disputed tax of Rs. 7,40,103/- in respect of assessment year 2001-02 and Rs.10,87,833/- in respect of assessment year 2002-03 in pursuant of the stay rejection proceedings passed by the second respondent dated 1-12-2004 or to pass such further or other orders

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondents No.: GP FOR COMMERCIAL TAX

The Court made the following :

O R D E R (Per MHSA,J)

Pursuant to a garnishee notice issued under Section 17 of APGST Act, petitioner made payment of fifty percent of the sales tax due, whereupon the said notice was revoked by the 1st respondent.

2. The question now is whether recovery of balance tax is to be stayed pending disposal of the appeal filed by the petitioner – assessee before the first appellate authority.

3. Keeping in view that petitioner has deposited fifty percent of the tax in dispute, we direct that the 1st respondent shall not take any coercive steps for recovery of the balance fifty percent tax pending disposal of the appeal filed by the petitioner. If the appeal is disposed of, it shall be open to the 1st respondent to effect recovery in accordance with law, depending upon the result of the said appeal.

4. Writ petition accordingly stands disposed of. No costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO,J

AVS

DATE:18.01.2005

To

1 Assistant Commissioner (CT) (LTU), Hyderabad Rural

Division, Hyderabad.
2 Additional Commissioner (CT), Andhra Pradesh,

Hyderabad.

3. Two C.Cs. to G.P. for Commercial Taxes, High Court of A.P. Buildings, Hyderabad (O.U.T.).

4. Two C.D. copies.